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CLAIM TO BE ALLOWED	CLAIM AS DOCK		CLAIM AS ALLOWED					
Claim: 1741 Date Filed: 02/01/2006 Docketed Total: \$1,669,714.54 Filing Creditor Name: ALLEGRO MICRO SYSTEMS INC 115 NORTHEAST CUTOFF	Claim Holder Name ALLEGRO MICRO SYSTE 115 NORTHEAST CUTOF WORCESTER, MA 01615		Docketed Total:	\$1,669,714.54			Modified Total:	\$1,540,000.00
WORCESTER, MA 01615	<u>Case Number**</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$1,669,714.54 \$1,669,714.54	<u>Case Number**</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$1,540,000.00
Claim: 15201 Date Filed: 07/31/2006 Docketed Total: \$123,166.50 Filing Creditor Name: ASI 6285 GARFIELD AVE	Claim Holder Name CONTRARIAN FUNDS L 411 W PUTNAM AVE STI GREENWICH, CT 06830		Docketed Total:	\$123,166.50			Modified Total:	\$1,540,000.00 \$88,332.88
CASS CITY, MI 48726	<u>Case Number**</u> 05-44481	<u>Secured</u>	Priority	<u>Unsecured</u> \$123,166.50	<u>Case Number**</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$88,332.88
Claim: 4576 Date Filed: 05/03/2006 Docketed Total: \$149,937.86 Filing Creditor Name: AUTOMOTIVE ELECTRONIC CONTROLS DIVISION A DIVISION OF METHODE ELECTRONICS INC	Claim Holder Name BLUE ANGEL CLAIMS L C/O DAVIDSON KEMPE MANAGEMENT LLC 65 E 55TH ST 19TH FL NEW YORK, NY 10022		Docketed Total:	\$123,166.50 \$149,937.86			Modified Total:	\$88,332.88 \$143,391.45
C/O TIMOTHY S MCFADDEN ESQ LORD BISSELL & BROOK LLP 111 S WACKER DR CHICAGO, IL 60606	<u>Case Number**</u> 05-44640	Secured	<u>Priority</u>	<u>Unsecured</u> \$149,937.86 \$149,937.86	<u>Case Number**</u> 05-44640	Secured	<u>Priority</u>	<u>Unsecured</u> \$143,391.45 \$143,391.45

^{* &}quot;UNL" denotes an unliquidated claim.

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			CLAIM AS DOCKETED*				
Claim Holder Name JPMORGAN CHASE BANK I 270 PARK AVE 17TH FL NEW YORK, NY 10017	NA	Docketed Total:	\$200,547.61			Modified Total:	\$188,429.84
<u>Case Number**</u> 05-44640	<u>Secured</u>	Priority \$47,499.91 \$47,499.91	<u>Unsecured</u> \$153,047.70 \$153,047.70	<u>Case Number**</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$188,429.84 \$188,429.84
Claim Holder Name COMPUTER PATENT ANNU CPA HOUSE 11 15 SEATON PLACE ST HELIER JERSEY, JE1 1BL CHANNEL ISLANDS	JITIES LP	Docketed Total:	\$617,204.24			Modified Total:	\$602,481.60
<u>Case Number**</u> 05-44554	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$617,204.24 \$617,204.24	<u>Case Number**</u> 05-44554	Secured	<u>Priority</u>	\$602,481.60 \$602,481.60
Claim Holder Name BLUE ANGEL CLAIMS LLC C/O DAVIDSON KEMPER C MANAGEMENT LLC 65 E 55TH ST 19TH FL NEW YORK, NY 10022		Docketed Total:	\$58,674.29			Modified Total:	\$55,427.49
<u>Case Number**</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$58,674.29 \$58,674.29	<u>Case Number**</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$55,427.49 \$55,427.49
	270 PARK AVE 17TH FL NEW YORK, NY 10017 ase Number** 5-44640 Claim Holder Name COMPUTER PATENT ANNU CPA HOUSE IN 15 SEATON PLACE ST HELIER JERSEY, JEN 1BL CHANNEL ISLANDS ase Number** 5-44554 Claim Holder Name SLUE ANGEL CLAIMS LLC C/O DAVIDSON KEMPER COMANAGEMENT LLC SS E 55TH ST 19TH FL NEW YORK, NY 10022 ase Number**	Asse Number** Secured 5-44640 Claim Holder Name COMPUTER PATENT ANNUITIES LP CPA HOUSE In 15 SEATON PLACE ST HELIER JERSEY, JE1 1BL CHANNEL ISLANDS Asse Number** Secured 5-44554 Claim Holder Name SLUE ANGEL CLAIMS LLC C/O DAVIDSON KEMPER CAPITAL MANAGEMENT LLC S5 E 55TH ST 19TH FL NEW YORK, NY 10022 Asse Number** Secured	270 PARK AVE 17TH FL NEW YORK, NY 10017 ase Number** Secured Priority	270 PARK AVE 17TH FL NEW YORK, NY 10017	270 PARK AVE 17TH FL NEW YORK, NY 10017	Secured Priority Unsecured Secured Priority Unsecured Standard Standard	270 PARK AVE 17TH FL VEW YORK, NY 10017

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CLAIM TO BE ALLOWED	CLAIM AS DOCKI				CLAIM AS ALLOWED					
Claim: 9111 Date Filed: 07/07/2006 Docketed Total: \$603,421.56 Filing Creditor Name: CONTRARIAN FUNDS LLC AS ASSIGNEE OF HYDRO ALUMINUM NORTH AMERICA INC CONTRARIAN FUNDS LLC	Claim Holder Name CONTRARIAN FUNDS LI ASSIGNEE OF HYDRO AI NORTH AMERICA INC CONTRARIAN FUNDS LI 411 W PUTNAM AVE STE GREENWICH, CT 06830	LUMINUM	Docketed Total:	\$603,421.56			Modified Total:	\$540,524.05		
411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	<u>Case Number**</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$603,421.56	<u>Case Number**</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$540,524.05		
				\$603,421.56				\$540,524.05		
Claim: 10394 Date Filed: 07/24/2006 Docketed Total: \$594,923.93 Filing Creditor Name: HERAEUS INC CIRCUIT MATERIALS DIVISION AKA	Claim Holder Name LIQUIDITY SOLUTIONS I ONE UNIVERSITY PLAZA HACKENSACK, NJ 07601		Docketed Total:	\$594,923.93			Modified Total:	\$503,252.02		
HERAEUS CERMALLOY INC AND HERAEUS INC CERMALLOY DIVISION	<u>Case Number**</u> 05-44640	<u>Secured</u> \$594,923.93	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number**</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$503,252.02		
MCDERMOTT WILL & EMERY LLP 227 W MONROE ST CHICAGO, IL 60606-5096		\$594,923.93						\$503,252.02		
Claim: 10683 Date Filed: 07/26/2006 Docketed Total: \$953,280.40 Filing Creditor Name: HEWLETT PACKARD FINANCIAL SERVICES COMPANY FKA COMPAQ FINANCIAL SERVICES CORPORATION 420 MOUNTAIN AVE	Claim Holder Name HEWLETT PACKARD FIN SERVICES COMPANY FK FINANCIAL SERVICES CORPORATION 420 MOUNTAIN AVE MURRAY HILL, NJ 07974-	A COMPAQ	Docketed Total:	\$953,280.40			Modified Total:	\$166,642.02		
MURRAY HILL, NJ 07974-0006	<u>Case Number**</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$953,280.40	<u>Case Number**</u> 05-44640	<u>Secured</u>	Priority	<u>Unsecured</u> \$166,642.02		
				\$953,280.40				\$166,642.02		

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CLAIM AS DOCK		CLAIM AS ALLOWED					
Claim Holder Name IBJTC BUSINESS CREDIT Docketed Total: CORPORATION AS SUCCESSOR IN INTEREST TO IBJ WHITEHALL BUSINESS CREDIT CORPORATION DAY PITNEY LLP 7 TIMES SQUARE NEW YORK, NY 10036			\$57,149.69			Modified Total:	\$44,643.53
Case Number** 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$57,149.69 \$57,149.69	<u>Case Number**</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$44,643.53 \$44,643.53
PO BOX 932		Docketed Total:	\$449,485.89			Modified Total:	\$127,660.32
<u>Case Number**</u> 05-44640	<u>Secured</u> \$190,379.68 \$190,379.68	Priority	<u>Unsecured</u> \$259,106.21 \$259,106.21	<u>Case Number**</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$127,660.32 \$127,660.32
		Docketed Total:	\$406,570.92			Modified Total:	\$397,816.85
<u>Case Number**</u> 05-44640	<u>Secured</u>	Priority	<u>Unsecured</u> \$406,570.92 \$406,570.92	<u>Case Number**</u> 05-44640	Secured	<u>Priority</u>	<u>Unsecured</u> \$397,816.85 \$397,816.85
	Claim Holder Name IBJTC BUSINESS CREDIT CORPORATION AS SUCH INTEREST TO IBJ WHITE BUSINESS CREDIT CORE DAY PITNEY LLP 7 TIMES SQUARE NEW YORK, NY 10036 Case Number** 05-44481 Claim Holder Name LORENTSON MFG CO St PO BOX 932 KOKOMO, IN 46903-0932 Case Number** 05-44640 Claim Holder Name BLUE ANGEL CLAIMS L C/O DAVIDSON KEMPE MANAGEMENT LLC 65 E 55TH ST 19TH FL NEW YORK, NY 10022 Case Number**	IBJTC BUSINESS CREDIT CORPORATION AS SUCCESSOR IN INTEREST TO IBJ WHITEHALL BUSINESS CREDIT CORPORATION DAY PITNEY LLP 7 TIMES SQUARE NEW YORK, NY 10036 Case Number** Claim Holder Name LORENTSON MFG CO SW INC PO BOX 932 KOKOMO, IN 46903-0932 Case Number** 05-44640 S190,379.68 \$190,379.68 Claim Holder Name BLUE ANGEL CLAIMS LLC C/O DAVIDSON KEMPER CAPITAL MANAGEMENT LLC 65 E 55TH ST 19TH FL NEW YORK, NY 10022 Case Number** Secured	Claim Holder Name IBJTC BUSINESS CREDIT Docketed Total: CORPORATION AS SUCCESSOR IN INTEREST TO IBJ WHITEHALL BUSINESS CREDIT CORPORATION DAY PITNEY LLP 7 TIMES SQUARE NEW YORK, NY 10036 Case Number** Secured Priority Claim Holder Name LORENTSON MFG CO SW INC PO BOX 932 KOKOMO, IN 46903-0932 Case Number** Secured Priority 5190,379.68 Claim Holder Name BLUE ANGEL CLAIMS LLC C/O DAVIDSON KEMPER CAPITAL MANAGEMENT LLC 65 E 55TH ST 19TH FL NEW YORK, NY 10022 Case Number** Secured Priority	Claim Holder Name	Claim Holder Name IBJTC BUSINESS CREDIT Docketed Total: \$57,149.69	Claim Holder Name BJTC BUSINESS CREDIT	Claim Holder Name IBJTC BUSINESS CREDIT Docketed Total: \$57,149.69 Modified Total: CORPORATION AS SUCCESSOR IN NITERIST TO BIJ WHITERIST OF BIJ WHITERIST CORPORATION DAY PITINES SQUARE NEW YORK, NY 10036 SECURED Priority Unsecured S57,149.69 G-44481 S77,149.69 G-44481 S77,149.69 G-44481 S77,149.69 G-44481 S77,149.69 G-44481 G-44481 G-44481 G-44481 G-44481 G-44481 G-44481 G-44481 G-44640 G-46640 G-44640 G-446

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CLAIM TO BE ALLOWED	CLAIM AS DOCK	CLAIM AS ALLOWED						
Claim: 1157 Date Filed: 12/09/2005 Docketed Total: \$18,679.06 Filing Creditor Name: MOTOROLA INC	Claim Holder Name MOTOROLA INC 1307 E ALGONQUIN RD SCHAUMBURG, IL 6019		Docketed Total:	\$18,679.06			Modified Total:	\$763.98
1307 E ALGONQUIN RD SWA2 SCHAUMBURG, IL 60196-1078	Case Number** 05-44481	<u>Secured</u>	Priority	<u>Unsecured</u> \$18,679.06 \$18,679.06	Case Number** 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$763.98 \$763.98
Claim: 14270 Date Filed: 07/31/2006 Docketed Total: \$844,833.40 Filing Creditor Name: ROBIN MEXICANA S DE RL DE CV	Claim Holder Name SPCP GROUP LLC TWO GREENWICH PLA GREENWICH, CT 06830		Docketed Total:	\$844,833.40			Modified Total:	\$225,729.18
C/O ROBIN INDUSTRIES INC 1265 W 65 ST CLEVELAND, OH 44102	<u>Case Number**</u> 05-44640	<u>Secured</u> \$47,982.69 \$47,982.69	<u>Priority</u>	<u>Unsecured</u> \$796,850.71 \$796,850.71	<u>Case Number**</u> 05-44640	<u>Secured</u>	Priority	<u>Unsecured</u> \$225,729.18 \$225,729.18
Claim: 2274 Date Filed: 03/13/2006 Docketed Total: \$222,238.45 Filing Creditor Name: SHERWIN WILLIAMS AUTOMOTIVE FINISHES CORP 4440 WARRENSVILLE CENTER RD	Claim Holder Name SHERWIN WILLIAMS A FINISHES CORP 4440 WARRENSVILLE C WARRENSVILLE HEIGH	ENTER RD	Docketed Total:	\$222,238.45			Modified Total:	\$165,019.84
WARRENSVILLE CENTER RD WARRENSVILLE HEIGHTS, OH 44128	Case Number** 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$222,238.45 \$222,238.45	<u>Case Number**</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$165,019.84 \$165,019.84
Claim: 3657 Date Filed: 05/01/2006 Docketed Total: \$17,579.52 Filing Creditor Name: SIEMENS AKTIENGESELLCHAFT 10 SOUTH WACKER DRIVE 40TH	Claim Holder Name SIEMENS AKTIENGESE 10 SOUTH WACKER DR CHICAGO, IL 60606		Docketed Total:	\$17,579.52			Modified Total:	\$4,753.03
FL CHICAGO, IL 60606	<u>Case Number**</u> 05-44481	<u>Secured</u>	Priority	<u>Unsecured</u> \$17,579.52 \$17,579.52	<u>Case Number**</u> 05-44481	<u>Secured</u>	Priority.	<u>Unsecured</u> \$4,753.03 \$4,753.03

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CLAIM TO BE ALLOWED		CLAIM AS DOCKETED*					CLAIM AS ALLOWED				
Claim: 9263 Date Filed: 07/11/2006 Docketed Total: \$2,901,601.14 Filing Creditor Name: TRANS TRON LTD INC 101 ELECTRONICS BLVD SW HUNTSVILLE, AL 35826	Claim Holder Name BEAR STEARNS INVESTM PRODUCTS INC CO JPMORGAN CHASE E LEGAL DEPT 1 CHASE MANHATTAN FL NEW YORK, NY 10081	BANK NA	Docketed Total:	\$2,240,718.54			Modified Total:	\$2,240,718.54			
	<u>Case Number**</u> 05-44481	<u>Secured</u>	Priority \$188,409.89 \$188,409.89	<u>Unsecured</u> \$2,052,308.65 \$2,052,308.65	<u>Case Number**</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$2,240,718.54			
	Claim Holder Name TRANS TRON LTD INC 101 ELECTRONICS BLVD HUNTSVILLE, AL 35826	SW	Docketed Total:	\$660,882.60			Modified Total:	\$2,240,718.54 \$218,084.80			
	<u>Case Number**</u> 05-44481	Secured	Priority UNL UNL	<u>Unsecured</u> \$660,882.60 \$660,882.60	<u>Case Number**</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$218,084.80 \$218,084.80			
					Total Amou	ns To Be Modified: unt As Docketed: unt As Modified:	17 \$9,889,009.00 \$7,253,671.42				

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